

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION AT DAYTON**

KEITH W. DeWITT, SR.,	:	
	:	Case No. 3:16-cv-00021
Plaintiff,	:	
	:	District Judge Thomas M. Rose
vs.	:	Magistrate Judge Sharon L. Ovington
	:	
COMMISSIONER OF THE	:	<b>DECISION AND ENTRY</b>
INTERNAL REVENUE SERVICE,	:	
	:	
Defendant.	:	

The Court has conducted a de novo review of the Report and Recommendations of United States Magistrate Judge Sharon L. Ovington (Doc. #38), to whom this case was originally referred pursuant to 28 U.S.C. § 636(b), and noting that no objections have been filed thereto and that the time for filing such objections under Fed. R. Civ. P. 72(b) has expired, hereby **ADOPTS** said Report and Recommendations.

It is therefore **ORDERED** that:

1. The Report and Recommendations docketed on January 27, 2020 (Doc. #38) is **ADOPTED** in full;
2. The Government's Motion to Dismiss, or Alternatively for Summary Judgment (Doc. #28) is **GRANTED** and summary judgment is entered in the Government's favor and against Plaintiff; and
3. The case is terminated on the Court's docket.

February 21, 2020

\*s/Thomas M. Rose

---

Thomas M. Rose  
United States District Judge